

In the United States Court of Federal Claims

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CECIL BELL,	*
	*
Plaintiff,	*
	*
v.	*
	*
UNITED STATES,	*
	*
Defendant.	*
* * * * *	*

No. 22-1875T
Filed: February 15, 2023

ORDER

On December 22, 2022, plaintiff filed his complaint in the above captioned case. On February 13, 2023, defendant filed a motion for enlargement of time of 62 days, to and including April 24, 2023. As a basis for the enlargement, defendant states:

Upon receipt of the complaint, defendant's counsel forwarded a copy to the Office of Chief Counsel, Internal Revenue Service (IRS), along with a request to assemble the relevant files and prepare a written recommendation regarding the defense of this case. See 28 U.S.C. § 520. The Chief Counsel's Office represents that the administrative files for this case, which are necessary for that office to prepare its defense recommendation, have not yet been located. As the Court is aware, both the files and the Chief Counsel's recommendation are necessary for defendant's counsel's use in preparing the response to the complaint. An additional 62 days is therefore requested for the Chief Counsel's Office to provide defendant's counsel with the relevant files and written recommendation and for preparation and internal review of defendant's response to plaintiff's complaint.

The defendant's motion is **GRANTED**. Defendant's response to the complaint shall be filed on or before **Monday, April 24, 2023**, defendant shall file a response to the complaint. Additionally, on or before **Monday, March 6, 2023**, defendant shall file a status report indicating if the administrative file has been located and provided to defendant's counsel of record and if defendant has received the Chief Counsel's recommendation. If the administrative file has been located, defendant shall explain how the file was misplaced and the steps the agency took to locate the administrative file. As a result of the enlargement, the status conference scheduled for February 23, 2023, 10:30 a.m.,

EST is **RESCHEDULED** for **Thursday, April 27, 2023, 2:30 p.m., EST**. The court will inform the parties of the logistics of the status conference at a later date.

IT IS SO ORDERED.

s/Marian Blank Horn
MARIAN BLANK HORN
Judge